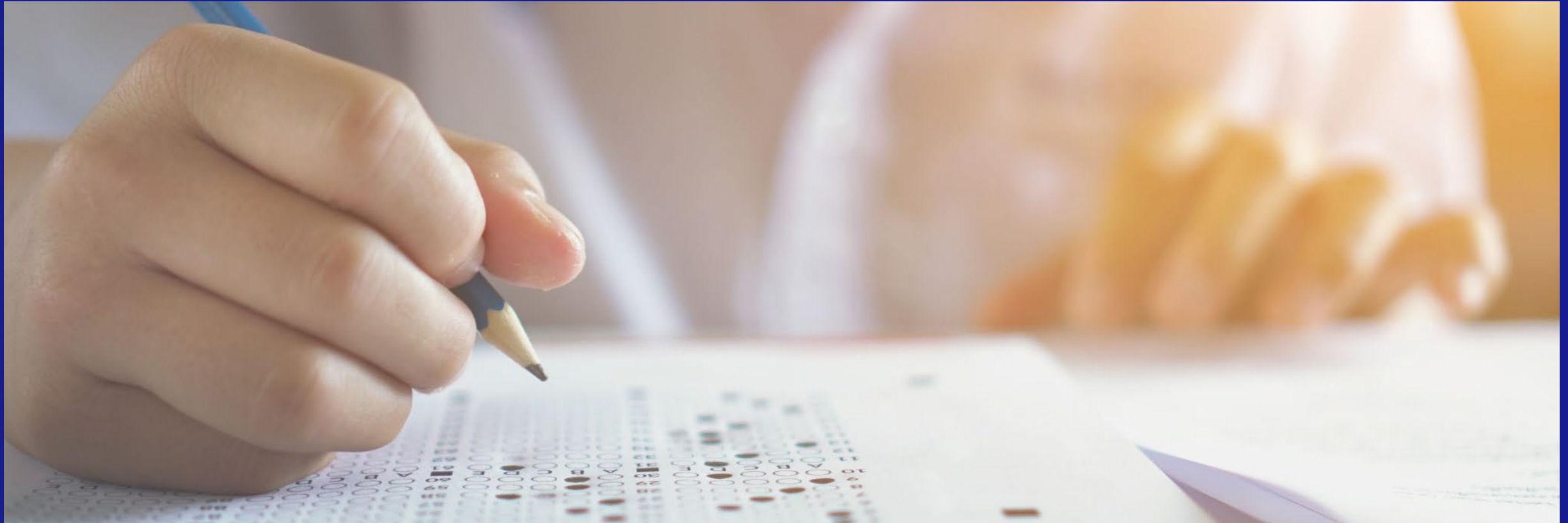




Auditor's Annual Report
Newark & Sherwood District Council – year ended 31 March 2025

October 2025

Contents

- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04 Other reporting responsibilities

Our reports are prepared in the context of the 'PSAA Statement of Responsibilities of Auditors and of Audited Bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. This document is to be regarded as confidential to Newark & Sherwood District Council. It has been prepared for the sole use of to the Audit & Accounts Committee as the appropriate sub-committee charged with governance. We do not accept any liability or responsibility to any other person in respect of the whole or part of its contents.

01

Introduction

Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for Newark & Sherwood District Council (‘the Council’) for the year ended 31 March 2025. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We plan to issue our audit report on in October 2025. Our opinion on the financial statements is likely to be unqualified.



Reporting to the group auditor

In line with group audit instructions issued by the NAO, we have undertaken work on the Council’s Whole of Government Accounts (WGA) return in line with their instructions. We have been unable to conclude our work as we have not yet received confirmation from the NAO that the group audit of the WGA has been completed and that no further work is required to be completed by us.



Value for Money arrangements

We did not identify any significant weaknesses in the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Council’s arrangements.

Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (UK) (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council’s financial position as at 31 March 2025 and of its financial performance for the year then ended. Our audit report, is expected to give an unqualified opinion on the financial statements for the year ended 31 March 2025

Other reporting responsibilities

Reporting responsibility	Outcome
Narrative Report	We did not identify significant inconsistencies between the content of the annual report and our knowledge of the Council.
Annual Governance Statement	We did not identify any matters where, in our opinion, the governance statement did not comply with the guidance issued by CIPFA/LASAAC Code of Practice on Local Authority Accounting.

Our work on Value for Money
arrangements

VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- 

Financial sustainability - How the Council plans and manages its resources to ensure it can continue to deliver its services.
- 

Governance - How the Council ensures that it makes informed decisions and properly manages its risks.
- 

Improving economy, efficiency and effectiveness - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

VFM arrangements – Overall summary

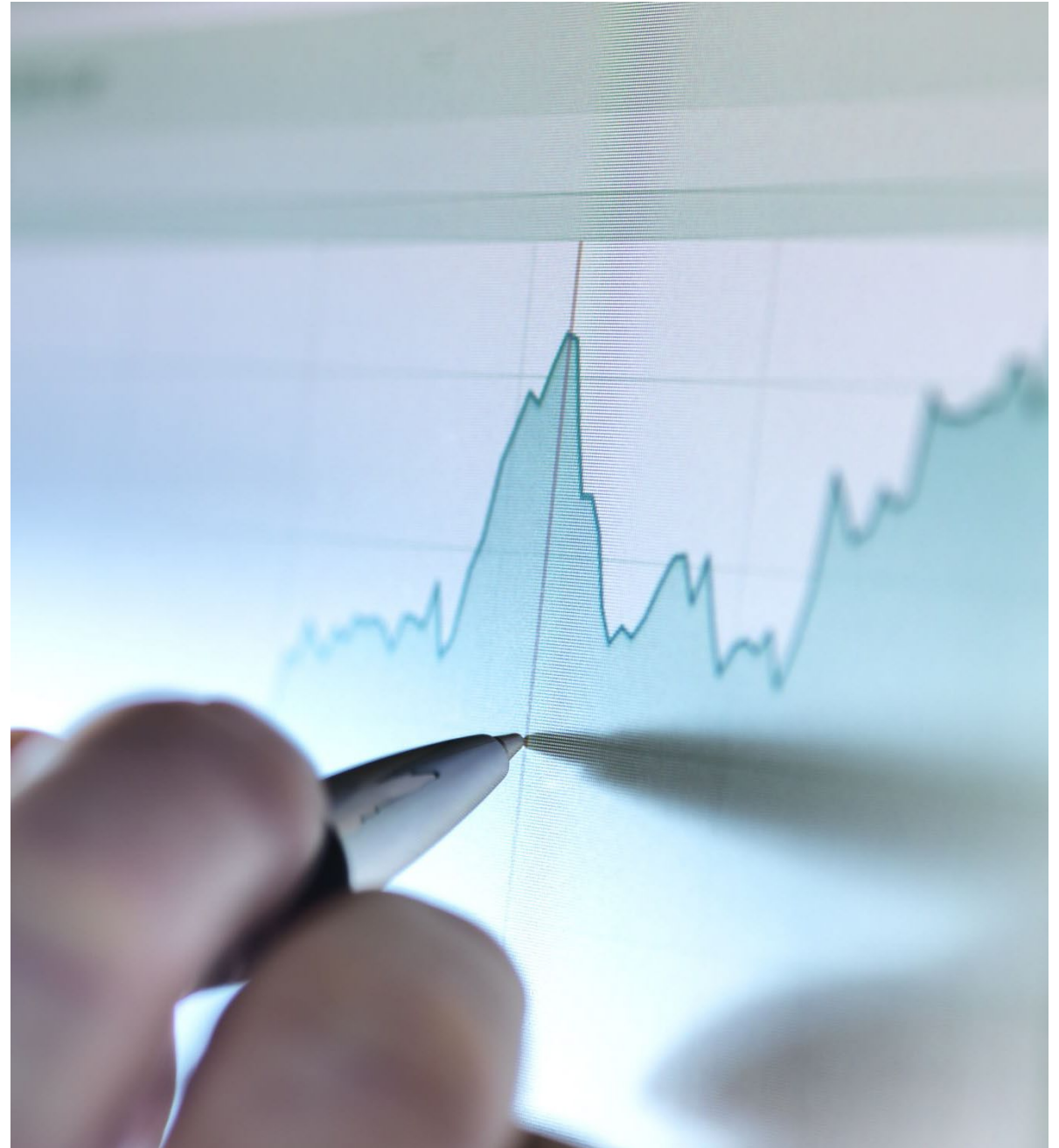
Overall summary by reporting criteria

Reporting criteria		Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
	Financial sustainability	11	No	No	None
	Governance	15	No	No	None
	Improving economy, efficiency and effectiveness	18	No	No	None

VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability

Position brought forward from 2023/24

There are no indications of a significant weakness in the Council's arrangements in relation to financial sustainability brought forward from 2023/24. The Council's underlying arrangements in relation to financial sustainability are not significantly different in 2024/25.

Medium-Term Financial Plan

We have reviewed the Council's Medium-Term Financial Plan (MTFP) for 2025–2029 which outlines a fully funded position through to 2028/29, albeit assuming the successful delivery of planned mitigations. This marks an improvement from earlier forecasts, which identified a £1.627 million shortfall by 2027/28. The Council has taken action to address these gaps, ensuring balanced budgets for the years 2024/25 to 2026/27.

To achieve this, the Council has identified and quantified £8.843 million in savings and income-generating measures, including dividends from Arkwood Developments Ltd, service reviews, business process efficiencies, and commercial income growth. Strategic use of the MTFP reserve also plays a key role in bridging funding gaps, particularly in 2026/27 and 2027/28 when financial pressures are expected to intensify. These mitigations are supported by agreed plans and monitoring arrangements, and the Council's ability to plan and implement them indicates that appropriate arrangements are in place to secure financial sustainability and forward planning. While the Council's financial position does not present a risk of significant weakness, projected funding gaps of £4.3 million in 2026/27 and £4.6 million in 2027/28 underline the importance of delivering these measures and continuing to identify further efficiencies and income opportunities to maintain long-term sustainability.

The MTFP is underpinned by assumptions:

- Pay and non-pay inflation are both set at 5% annually, aligning with recent trends and external advice.
- Council tax increases are assumed at 1.94% per year, within referendum limits, alongside modest growth in the tax base.
- Business rates retention is forecast at £9.1 million in 2024/25, with provisions in place to manage risks from appeals and economic volatility.
- Income from fees and charges is expected to grow steadily, supported by historical performance.

Sensitivity analysis is embedded throughout the MTFP, allowing the Council to understand the financial impact of key variables. For example, the Council calculated that a 1% increase in council tax equates to £80,000 in additional revenue, while a 1% drop in fees and charges income would result in a £48,000 shortfall.

These insights enable informed decision-making and contingency planning. The Council also monitors the use of reserves closely, with the MTFP reserve expected to retain £2.2 million by 2028, even after planned drawdowns.

Capital Programme

We have reviewed the Council's Capital Programme for 2024/25 to 2027/28, which outlines a substantial investment of £149 million across the General Fund and Housing Revenue Account (HRA). The programme is strategically aligned with the Council's priorities, including regeneration, infrastructure, housing, and decarbonisation. Major schemes include Southwell Leisure Centre Pool, Yorke Drive Regeneration, and Council House Development.

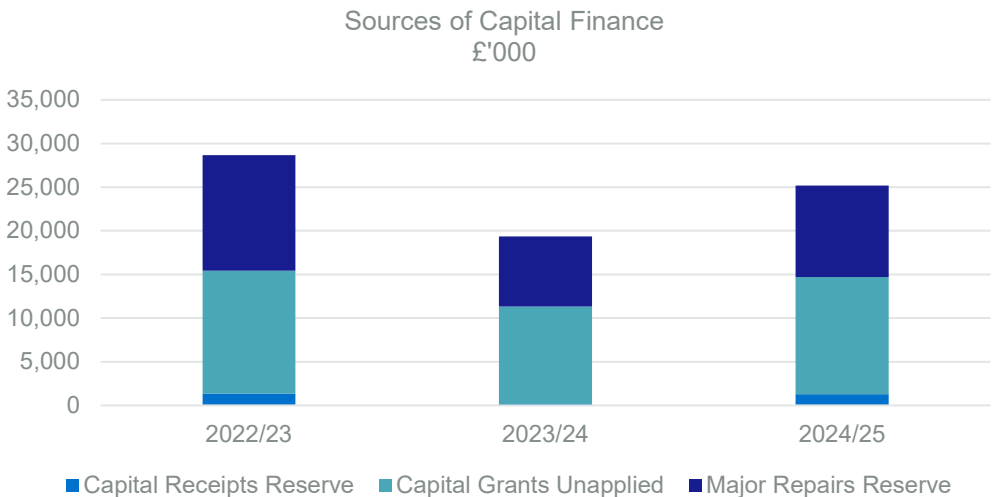
The financing strategy underpinning the programme is draws on a mix of borrowing (£81.8 million), government grants (£18.1 million), capital receipts (£11.1 million), revenue contributions (£28.9 million), and reserves. Governance arrangements are clearly defined through the Capital Strategy and prioritisation criteria, ensuring that projects are selected and managed in line with strategic objectives and available resources.

While the programme does carry risks—such as dependency on borrowing (particularly within the HRA), reliance on external grants, and limited unallocated capital receipts—the Council has acknowledged these and set out mitigation strategies. Delivery risks linked to planning approvals and funding timelines are monitored. Overall, we have not identified a significant weakness in the Council's arrangements for the capital programme.

Overall commentary on the Financial Sustainability reporting criteria – continued

Capital Expenditure & Financing

The Council's capital expenditure and financing in 2024/25 amounted to £23.457 million, comprising both capital additions and Revenue Expenditure Funded from Capital Under Statute (REFCUS). This expenditure was financed through a mix of funding sources including £9.732 million in government grants and contributions, £3.413 million in capital receipts, £1.984 million in revenue contributions, and £4.454 million from the Major Repairs Reserve (see graph).



The increase in the Capital Financing Requirement (CFR) by 8.4% in 2024/25 indicates a greater reliance on borrowing to fund capital investment. This is consistent with the capital programme's financing mix, which includes over £81 million in planned borrowing across the General Fund and HRA. While borrowing is a necessary and expected part of capital delivery, especially for housing and infrastructure, it reinforces the importance of the Council's Minimum Revenue Provision (MRP) policy and long-term affordability assessments. The Council's use of the asset life method for MRP and its application of Voluntary Revenue Provision (VRP) does not present a risk of significant weakness in arrangements.

The Council also applied £3.874 million in Minimum Revenue Provision (MRP) and Voluntary Revenue Provision (VRP) charges to support repayment of borrowing.

These capital financing arrangements demonstrate prudent financial management and do not indicate a risk of significant weakness. The Council's use of external grants, controlled borrowing, and revenue contributions reflects a sustainable approach to capital investment. However, as with previous years, the importance and long-term impact of MRP and borrowing decisions should remain a focus for wider governance and strategic planning to ensure continued financial sustainability.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

Outturn and Accounts

The 2024/25 outturn results for Newark & Sherwood District Council indicate that the budget was broadly in line with expectations, with a favourable variance of £3.384 million. This was driven by a £1.744 million underspend on service budgets and £1.512 million in additional income from taxation and grants. The General Fund balance remained stable at £1.5 million, consistent with the Medium-Term Financial Plan, while overall General Fund reserves increased by £2.965 million to £35.614 million.

The Housing Revenue Account (HRA) outturn does not present a risk of significant weakness in arrangements, delivering a surplus of £0.978 million before appropriations and increasing reserves from £6.227 million to £7.654 million. On the capital side, £32.936 million was spent, with an £8.780 million underspend attributed to timing and slippage.

In addition to reserve growth, the Council managed provisions and impaired estimates on debtors and accounted for modest Collection Fund deficits in future budgets. New earmarked reserves were created to support emerging priorities, such as the Residential Food Waste Reserve. The combination of favourable outturn performance, level of reserves provides evidence that the Council has adequate arrangements in place to secure financial sustainability.

Conclusion

Based on the evidence reviewed, we are satisfied that the Council has appropriate arrangements in place to secure financial sustainability in its use of resources. We did not identify any significant weaknesses in these arrangements.

Reserves Trend

General Fund Balance remained stable at £1.5 million throughout the period, in line with the Council's Medium-Term Financial Plan.

Earmarked General Fund Reserves declined from £35.8 million (2021) to £30.8 million (2023) but recovered to £34.1 million by 2025, indicating a strategic use of reserves followed by replenishment.

HRA Reserves followed a similar pattern, decreasing from £7.5 million (2021) to £6.2 million (2024) before rising to £7.7 million in 2025, reflecting improved performance and capacity to support housing investment.

Year	31-Mar-21	31-Mar-22	31-Mar-23	31-Mar-24	31-Mar-25
	£'000	£'000	£'000	£'000	£'000
General Fund Balance	1,500	1,500	1,500	1,500	1,500
Earmarked GF Reserves	35,839	34,843	30,820	31,149	34,115
HRA balance (inc earmarked)	7,461	7,294	7,115	6,227	7,653
Total	44,800	43,637	39,435	38,876	43,268
% change		-2.6%	-9.6%	-1.4%	11.3%
HRA change		-2.2%	-2.5%	-12.5%	22.9%
General Fund change		-3%	-11%	1%	9%

VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

Position brought forward from 2023/24

There are no indications of a significant weakness in the Council's governance brought forward from 2023/24. The Council's underlying arrangements in relation to governance are not significantly different in 2024/25.

Budget Setting Process & Monitoring

The Council's arrangements for budget setting and monitoring are consistent with the prior year, with no evidence of being inadequate.

The Council operates a defined budget-setting framework embedded in its Constitution. Cabinet proposes the Budget and Policy Framework and the Capital Programme to Full Council. The Policy & Performance Improvement Committee provides timely policy reviews and analytical input to shape proposals. Cabinet retains responsibility for key financial decisions including risk management, carry-forward of underspends, and in-year reallocations. The Call-In Sub-Committee provides scrutiny to ensure decisions remain within the approved framework. Minutes from the February 2024 Cabinet meeting confirm the framework was followed when setting the 2024/25 budget.

The Council maintains a monitoring regime covering both revenue and capital budgets. The Section 151 Officer leads capital programme oversight. Business Managers regularly report significant variances and trigger follow-up actions. Monthly financial performance reports deliver consistent, scheduled review of budget position and trends. Use of reserves is governed by clear thresholds that determine officer and member authorisation.

Budget transfers and reallocations follow a tiered approval structure that matches financial risk to decision authority. Minor revenue adjustments are authorised by Business Managers. Larger transfers and material re-profiling require Cabinet approval. Reserve drawdowns and exceptional requests pass defined sign-off gates to ensure proper governance and accountability.

Members have ongoing access to financial information via the extranet and receive regular performance reports. Scrutiny mechanisms capture and review decisions through the Call-In Sub-Committee. Documented Cabinet minutes and committee records provide an auditable trail of decisions and rationales.

The Council's monitoring arrangements are robust, combining delegated operational controls with structured member oversight, formal escalation routes, and documented evidence of compliance during the 2024/25 financial year.

The Annual Governance Statement

The Annual Governance Statement (AGS) demonstrates that Newark and Sherwood District Council has appropriate arrangements in place to secure good governance. It outlines a clear governance framework that includes regular review of internal controls, financial management, and assurance mechanisms. The Council's adoption of the CIPFA/SOLACE "Delivering Good Governance in Local Government" Framework, particularly Core Principle F, reflects its commitment to transparency, accountability, and informed decision-making. The AGS also highlights the role of internal audit, the Combined Assurance Report, and oversight by the Audit & Governance Committee, which collectively support a strong control environment.

While the AGS presents a comprehensive and structured approach to governance, it does not explicitly identify any significant weaknesses in arrangements. However, including more detailed commentary on areas for improvement or lessons learned could further enhance transparency and demonstrate a commitment to continuous improvement. Nonetheless, the AGS provides evidence of effective governance practices, including integration of financial planning with risk oversight and performance monitoring, which contribute to the Council's ability to manage its responsibilities and deliver services effectively.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Internal Audit

Our review of internal audit reports for Newark and Sherwood District Council for 2024/25 confirm the Internal Audit function has provided a “Reasonable Assurance” rating overall, which in their view means the Council has a generally sound system of internal control, governance, and risk management. Of the 13 reviews conducted, four received Substantial Assurance, four Reasonable, and two Limited Assurance, with three advisory reviews. Key areas such as budgetary control, financial resilience, performance management, and risk management were rated highly, reflecting strong arrangements in financial oversight and governance. However, two areas—Business Continuity and Equality, Diversity and Inclusion (EDI)—were rated Limited Assurance, highlighting weaknesses in resilience planning and inclusivity governance.

The EDI review identified significant gaps, including an inactive Equality Group, outdated strategy documents, lack of regulatory compliance assessment, and missing KPIs. These findings suggest that while the Council is broadly effective in securing economy, efficiency, and governance, targeted improvements are needed in inclusivity and compliance. The audit made two urgent and 16 important recommendations, with management accepting all and committing to action.

Overall, the Council demonstrates appropriate arrangements for governance, but with specific areas requiring attention to ensure consistent service delivery and alignment with statutory duties.

Risk Management

The Council’s approach to risk management is evidenced in its Annual Governance Statement. The Council operates a formal Risk Management Strategy that underpins informed decision-making by evaluating both threats and opportunities. This strategy is regularly reviewed and embedded across strategic, operational, and project levels, with clearly defined risk ownership. We have reviewed meeting minutes to ensure key risks are monitored through quarterly budget and capital reports presented to the Senior Leadership Team (SLT) and Cabinet, with oversight provided by the Audit & Governance Committee.

The Constitution reinforces this framework by aligning with the CIPFA/SOLACE “Delivering Good Governance in Local Government” Framework, particularly Core Principle F, which emphasises managing risks and performance through strong internal controls and financial management. Governance arrangements such as internal audit assurance, a Combined Assurance Report, and a Treasury Management Strategy contribute to a comprehensive control environment. We have observed the constitution has been updated throughout the year to ensure it stays relevant and compliant.

The Council’s Corporate Risk Register identifies strategic risks including financial sustainability (General Fund and HRA), housing growth targets, contract/supply failure, workforce capacity, statutory compliance, and environmental obligations. Each risk is supported by controls and mitigation plans, including financial planning tools, governance reviews, and training programmes. These arrangements are as expected for a district council.

This commitment is further evidenced by the strategic risk register reports presented to the Audit & Governance Committee during the year. We have attended meetings and reviewed reports presented to this committee. The December 2024 report highlights positive progress in risk mitigation, with two risk scores reduced and a significant number of actions completed across multiple risk areas. The strategic risk register remains stable, with no new risks added since April 2024. These developments are accurately reflected in the Annual Governance Statement, reinforcing the Council’s consistent and transparent approach to managing risk and delivering good governance.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria – continued

Local Government Peer Review

We have reviewed the outcome of the peer review, which highlighted that Newark and Sherwood District Council has a strong and respected leadership team, with a positive organisational culture and a committed workforce. However, several governance-related challenges were identified. The report noted that while councillor induction following the 2023 elections was adequate, there is no ongoing development programme. This gap, combined with a large intake of new councillors and a No Overall Control political environment, has led to misunderstandings about roles, responsibilities, and the council's financial challenges. The review recommended establishing a structured councillor development programme and a Team Charter to improve clarity and collaboration.

A key governance concern was the increase in informal and formal complaints about councillor conduct, which risks damaging the council's reputation and culture. The Audit and Governance Committee is already considering strengthening the application of the national Code of Conduct, which the peer team strongly supports. Additionally, the review found limited understanding among councillors of audit and scrutiny functions, with many unaware of the council's Risk Register and its implications. The scrutiny function was described as underdeveloped, with a need for clearer roles between the Policy and Performance Improvement Committee (PPIC) and the Audit & Governance Committee (AGC). The report recommended reviewing these committees' terms of reference, improving councillor engagement in scrutiny, and enhancing the Annual Governance Statement to provide stronger assurance on governance and oversight arrangements.

We have reviewed the findings from the peer review and have noted the Councils action plan and current progress in which to address the concerns raised.

Conclusion

Based on the evidence reviewed, we are satisfied that the Council has appropriate arrangements in place to secure governance in its use of resources. We did not identify any significant weaknesses in these arrangements.

VFM arrangements

Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

Position brought forward from 2023/24

There are no indications of a significant weakness in the Council's economy, efficiency and effectiveness brought forward from 2023/24. The Council's underlying arrangements in relation to financial sustainability are not significantly different in 2024/25.

Council's 2023-2027 Plan

The Council's decision to review and prioritise the Community Plan 2023–2027 following the LGA Peer Challenge remains a step in strengthening arrangements to secure economy, efficiency, and effectiveness. The original plan contained around 140 actions, some of which extended beyond the Council's statutory remit.

Progress against the plan has been reported during 2024/25 and we have reviewed the Quarter 4 performance, which highlights the completion of the Changing Places facility at Dukeries Leisure Centre, delivery of over 1,150 new trees planted and 1,450 trees given away, and the implementation of the Warm Homes on Prescription scheme, supporting vulnerable households with heating improvements. The report highlights that the Council also exceeded targets for cultural engagement, with 123,630 visitors across heritage and cultural sites and a 23.4% increase in dwell time in Newark town centre.

The Council's governance arrangements, including quarterly performance reporting and oversight by the Audit & Governance Committee, provide assurance that progress is monitored and corrective action is taken where needed.

Procurement

The Council's Constitution includes comprehensive Contract Procedure Rules that align with the latest UK procurement legislation, including the Procurement Act 2023 and associated Procurement Regulations came into force on 24 February 2025. These rules set clear thresholds for quotations and tenders, mandate transparency through the Contracts Register, and require compliance with social value obligations and anti-fraud measures. The framework ensures that procurement decisions are subject to appropriate governance, including Cabinet approval for higher-value contracts, and incorporates practices such as e-tendering and framework agreements. We have found no evidence of a risk of significant weakness in procurement arrangements from our work on the financial statements.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

Local Government & Social Care Ombudsman

For 2024–25, Newark & Sherwood District Council received a small number of complaints with the Ombudsman issuing decisions on those cases. We have reviewed the report of the ombudsman which showed that the upheld rate was broadly in line with or slightly better than the average for similar district councils, and the Council complied with all Ombudsman recommendations. There were no public interest reports issued, and no evidence of systemic governance failure was identified. The Ombudsman noted that the Council engages positively with complaint handling improvements, including adopting best practice guidance and training.

Outcome of Housing Ombudsman

We considered the outcome from the housing ombudsman, whose findings identified maladministration and service failures in handling ASB complaints, service charge issues, and complaint processes. While these highlight areas for improvement, they do not indicate a significant weakness in the Council’s overall governance or value-for-money arrangements. The Council implemented an action plan, including issuing apologies, making compensation payments, clarifying service charge details, and reinforcing ASB procedures.

The action plan also includes measures to strengthen communication, improve transparency, and report progress to the Audit & Governance Committee (now the Audit & Accounts Committee) and Tenant Engagement Board. This structured approach reduces the likelihood of recurrence and supports continuous improvement.

Arkwood and Active4Today

The Council exercises oversight of its two wholly owned companies, Arkwood Developments Ltd and Active4Today Ltd, through the Executive Shareholder Committee, as set out in the Constitution. This committee is responsible for reviewing quarterly performance, approving business plans, and ensuring that both companies operate in line with the Council’s strategic objectives and governance standards. This arrangement provides a framework for accountability and supports transparency in decision-making.

We have reviewed the performance reports throughout 2024/25. Active4Today reduced the forecast deficit from £749k to £29.8k and increased reserves to £690k, while achieving growth in adult memberships (+12.4%) and maintaining over 1.1 million user visits. The company also expanded its social impact, doubling participation from deprived areas and increasing health referrals by 16%.

In contrast, Arkwood progressed housing delivery with 89 homes completed and 149 plots commenced, but reported a forecast pre-tax loss of £77k, reflecting the need for continued focus on cost control and sales performance. Both companies remain under shareholder oversight, with business plans aligned to the Community Plan and Medium-Term Financial Strategy to ensure long-term sustainability and value for money.

Conclusion

Based on the evidence reviewed, we are satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources. We did not identify any significant weaknesses in these arrangements.

Other reporting responsibilities

Other reporting responsibilities

Wider reporting responsibilities

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the group auditor

Whole of Government Accounts (WGA)

The National Audit Office (NAO), as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We have been unable to conclude our work as we have not yet received confirmation from the NAO that the group audit of the WGA has been completed and that no further work is required to be completed by us.

Contact

Forvis Mazars

Mark Surridge

Partner

Tel: +44 (0)7875 974 291

Mark.Surridge@mazars.com

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: GB 839 8356 73

© Forvis Mazars 2024. All rights reserved.